

EXHIBIT A

(Declaration of Jeffrey N. Pomerantz)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

MOUNTAIN EXPRESS OIL COMPANY, et al.,

Debtors.¹

Chapter 11

Case No. 23-90147 (DRJ)

(Jointly Administered)

**DECLARATION OF JEFFREY N. POMERANTZ IN SUPPORT OF THE
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF PACHULSKI STANG ZIEHL & JONES LLP
AS COUNSEL FOR THE DEBTORS EFFECTIVE AS OF MARCH 18, 2023**

I, Jeffrey N. Pomerantz, declare under penalty of perjury pursuant to 28 U.S.C. § 1746, and pursuant to Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of Texas, that the following is true and correct:

1. I am a partner with the law firm of Pachulski Stang Ziehl & Jones LLP (“PSZJ” or the “Firm”), with an address of 440 Louisiana Street, Suite 900, Houston, Texas 77002, and elsewhere in California, New York and Delaware. I am duly admitted to practice law in the State of California and have been admitted *pro hac vice* in these Chapter 11 Cases.

2. I am authorized to submit this declaration (the “Declaration”) in support of the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Pachulski Stang Ziehl & Jones LLP as Counsel for the Debtors Effective as of March 18, 2023*

¹ A complete list of each of the Debtors in these Chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at www.kcellc.net/mountainexpressoil. The location of Debtor Mountain Express Oil Company's principal place of business and the Debtors' service address in these Chapter 11 cases is 3650 Mansell Road, Suite 250, Alpharetta, GA 30022.

(the “Application”).² As set forth in the Application, the Firm is proposed general bankruptcy counsel for the above-captioned debtors and debtors in possession (collectively, the “Debtors”).

3. The Firm is experienced in the areas of insolvency, business reorganizations, and other debtor/creditor matters. The Firm has served as general bankruptcy counsel to a wide range of debtors in various industries. In addition, the Firm has served as counsel to unsecured creditors’ committees in numerous chapter 11 cases. The Firm also has extensive experience in representing trustees, individual creditors, special interest committees, asset purchasers, and investors in both in and out-of-court restructurings.

4. Subject to further order of this Court, and without being exhaustive, the Firm proposes to render the following types of legal services to the Debtors:

- a. assist, advise, and represent the Debtors in their consultations with estate constituents regarding the administration of these Chapter 11 Cases;
- b. assist, advise, and represent the Debtors in any manner relevant to the Debtors’ financing needs, asset dispositions, and leases and other contractual obligations;
- c. assist, advise, and represent the Debtors in any issues associated with the acts, conduct, assets, liabilities, and financial condition of the Debtors;
- d. assist, advise, and represent the Debtors in the negotiation, formulation, and drafting of any plan of reorganization and disclosure statement;
- e. assist, advise, and represent the Debtors in the performance of their duties and the exercise of their powers under the Bankruptcy Code, the Bankruptcy Rules, and any applicable local rules and guidelines; and
- f. provide such other necessary advice and services as the Debtors may require in connection with these Chapter 11 Cases.

5. The Firm commenced rendering prepetition services to and on behalf of the Debtors on or about February 22, 2023.

² A capitalized term used but not defined herein shall have the meaning ascribed to it in the Application.

6. In connection with the Debtors' retention of professionals, the Firm received payments from the Debtors during the year prior to the Petition Date in the aggregate amount of \$1,253,735.15 in connection with the Firm's representation of the Debtors. The Firm is current as of the Petition Date, but has not yet completed a final reconciliation of its prepetition fees and expenses. Upon final reconciliation of the amount actually expended prepetition, any balance remaining from the prepetition payment to the Firm will be credited to the Debtors and utilized as the Firm's retainer to apply to postpetition fees and expenses pursuant to the compensation procedures approved by this Court in accordance with the Bankruptcy Code. Accordingly, the Firm is not a creditor of the Debtors.

7. There are no arrangements between the Firm and any other entity for the sharing of compensation received or to be received in connection with this case, except insofar as such compensation may be shared among the partners, of counsel, and associates of the Firm.

8. Subject to the approval of the Court under applicable provisions of the Bankruptcy Code, the Debtors propose to pay the Firm its customary hourly rates in effect from time to time and to reimburse the Firm for its expenses according to its customary reimbursement policies. The attorneys and paralegal currently expected to be principally responsible for this matter, and their respective current hourly rates for calendar year 2023, are as follows: Attorneys, Jeffrey N. Pomerantz (\$1,595), Henry C. Kevane (\$1,550), Maxim B. Litvak (\$1,445), Jeffrey W. Dulberg (\$1,295), Malhar S. Pagay (\$1,295), Gregory V. Demo (\$1,250), Steven W. Golden (\$895), and Benjamin L. Wallen (\$895); and Paralegals, Patricia J. Jeffries (\$545) and Kerri L. LaBrada (\$545). The current standard hourly rates of other Firm professionals who may assist with these Chapter 11 Cases from time to time are:

PROFESSIONAL	RATE
Partners	\$895.00 to \$1,995.00
Of Counsel	\$875.00 to \$1,525.00
Associates	\$725.00 to \$895.00
Paraprofessionals	\$425.00 to \$595.00

9. These rates are subject to generally applicable increases as put into effect from time to time by the Firm. The Firm will provide reasonable notice to the Debtors and the U.S. Trustee of any increases of the Firm's hourly rates, as set forth in the Order approving the Application.

10. The rates charged by the Firm are set at a level designed to fairly compensate the Firm for the work of its attorneys and paraprofessionals, to cover fixed and routine overhead expenses, and are subject to periodic adjustments necessitated by market and other conditions. Beyond the rates listed above, it is the Firm's policy to charge for all other expenses incurred in connection with the clients' cases. These expenses include, among other things, conference call charges, mail and express mail charges, special or hand delivery charges, document retrieval charges, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, travel expenses, expenses for "working meals," computerized research, and transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with those charged to other Firm clients.

11. The Firm categorizes its billing into subject matter categories in representations of this kind. The Firm understands that its compensation in these Chapter 11 Cases is subject to approval of this Court, in accordance with sections 327(a) and 330(a) of the Bankruptcy Code, Bankruptcy Rule 2016, and any further Orders of the Court as an expense of administration pursuant to sections 507(b) and 503(b) of the Bankruptcy Code. The Firm may seek interim

compensation during these Chapter 11 Cases as permitted by section 331 of the Bankruptcy Code or pursuant to further Orders of this Court.

12. The Firm has made the following investigation of its connections prior to submitting this Declaration. The Firm has undertaken a full and thorough review of its computer database, which contains the names of clients and other parties in interest in particular matters. The Firm requires all of its professionals, before accepting the representation of a new client, or the representation of an existing client in a new matter, to perform a conflicts check through the Firm's database and to enter conflict information regarding new clients or new matters into that database. Thus, a review of said computerized database should reveal any and all actual or potential conflicts of interest with respect to any given representation.

13. The Firm has run the following parties, among others, through its conflict system (the "Potential Parties-in-Interest"): (i) the Debtors, (ii) non-Debtor affiliates, (iii) current and former directors and officers of the Debtors, (iv) secured creditors, (v) lenders, (vi) ordinary course professionals, (vii) the Debtors' and other known parties' professionals, (viii) the Debtors' top 50 unsecured creditors, (ix) litigation parties; and (x) Judges and the United States Trustee for the Southern District of Texas, Houston Division and persons employed in the office of the United States Trustee, (xi) and other parties. The Firm's investigation has not revealed any actual or potential conflicts of interest with respect to the Firm's proposed representation of the Debtors. A list of the Potential Parties-in-Interest is attached hereto as **Schedule 1**.

14. Based on the Firm's ongoing conflict check as described above, the Firm is presently not aware of any adverse interest or other connection with the Debtors, their creditors, the U.S. Trustee or any party-in-interest herein in the matters upon which the Firm is to be retained.

Upon further and continuing review of lists of all creditors and interested parties, the Firm will make any further disclosures as may be appropriate.

15. The Debtors intend to retain various professionals during the pendency of these Chapter 11 Cases, including (a) FTI Consulting, Inc., (b) Raymond James & Associates, Inc., and (c) Kurtzman Carson Consultants, LLC. The Firm has previously worked with, and will continue to work with, these referenced professionals, and others, on various representations, at times representing the same parties and at other times representing parties with similar interests or parties with adverse interests.

16. The Firm represented, represents, and in the future will likely represent committees whose members may be creditors in the Debtors' Chapter 11 Cases. However, the Firm is not representing any of those entities in these Chapter 11 Cases and will not represent any members of the committees it currently represents in any claims that they may have collectively or individually against the Debtors. I do not believe any such representation presents a disqualifying conflict because my firm is not counsel to any such creditors; instead, in those matters it represents the applicable committees as a whole.

17. The Firm and certain of its partners, of counsel, and associates may have in the past represented, and may currently represent and likely in the future will represent, creditors of the Debtors in connection with matters unrelated to the Debtors and these Chapter 11 Cases. Additionally, the Firm represented, represents, and in the future will likely represent, in matters wholly unrelated to these Cases, potential parties in interest that may be interested in acquiring all or a portion of the Debtors' assets in these Cases. For the avoidance of doubt, the Firm does not and will not represent any such parties in interest in these Chapter 11 Cases.

18. Given the large number of Parties-in-Interest in these Chapter 11 Cases and because the information on **Schedule 1** may change during the pendency of these Chapter 11 Cases, the Firm is not able conclusively to identify all relationships or potential relationships with all creditors or other Parties-in-Interest in these Chapter 11 Cases. If any additional relationships are discovered, the Firm will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a). Additionally, if any new relevant facts or relationships arise, the Firm will use reasonable efforts to identify such developments and promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

19. The Firm is not a creditor or an insider of the Debtors.

20. Neither the Firm, nor any associate, of counsel, or partner of the Firm, is or was, within two (2) years before the date of the filing of the chapter 11 petition, an employee of the Debtors.

21. Neither the Firm, nor any associate, of counsel, or partner of the Firm, has an interest materially adverse to the interests of the Debtors, their estates, or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason.

22. To the best of my knowledge, except as disclosed herein, no attorney at the Firm has any connection with the Debtors, creditors, any other party-in-interest, their respective attorneys and accountants, the United States Trustee, any person employed in the Office of the United States Trustee, or any insider of the Debtors except as described above.

23. The Firm does not employ any person that is related to a judge of this Court or the United States Trustee for Region 7.

24. Accordingly, I believe the Firm is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code.

25. Each attorney at the Firm is familiar with the Bankruptcy Code and Bankruptcy Rules and will use their best efforts to comply with them.

26. To the best of my knowledge, after conducting or supervising the investigation described above, I believe that the Firm is eligible for employment by the Debtors pursuant to Bankruptcy Code section 327(a).

27. The Firm provides the following responses to the questions set forth in Part D of the Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under United States Code by Attorneys in Larger Chapter 11 Cases (the “Revised UST Guidelines”):

Question:	Answer:	Further explanation:
Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?	No.	N/A
Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?	No.	N/A
If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the	<p>The material financial terms for the prepetition engagement remained the same as the engagement was hourly-based.</p> <p>The billing rates and material financial terms for the postpetition period remain the same as the prepetition period.</p>	None.

Question:	Answer:	Further explanation:
difference and reasons for the difference.	The standard hourly rates of the Firm are subject to periodic adjustment in accordance with the Firm's practice.	
Has your client approved your respective budget and staffing plan, and, if so, for what budget period?	The Debtors and the Firm have discussed an anticipated budget for these Chapter 11 Cases.	The Firm's anticipated budget is reflected in any Budget with respect to the Debtors' debtor in possession financing. <i>See</i> Docket Nos. 105 and 117. The Debtors and the Firm reserve all rights to seek approval of the Debtors' professional fees.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: April 14, 2023

/s/ Jeffrey N. Pomerantz

Jeffrey N. Pomerantz

Schedule 1

(Potential Parties-in-Interest)

Parties in Interest

Debtors & Non-Debtor Affiliates

1200 Wego LLC	MEX Fuels NE-IN LLC
1227 Veterans, LLC	MEX Fuels NE-KY LLC
1308 Jefferson Davis LLC	MEX Fuels NE-NJ LLC
13289 Old Hammond Highway LLC	MEX Fuels NE-NY LLC
1600 Manhattan Blvd, LLC	MEX Fuels NE-OH LLC
2601 Gen. Degaulle LLC	MEX Fuels NW LLC
2698 Barataria Blvd LLC	MEX Fuels NW-IA LLC
2701 Canal Street LLC	MEX Fuels NW-MO LLC
2850 Belle Chasse Hgwy LLC	MEX Fuels SE LLC
300 Lee Drive LLC	MEX Fuels SE-GA LLC
3049 Loyola Drive L.L.C.	MEX Fuels SE-MS LLC
4 Court Solutions	MEX Fuels SE-TN LLC
4115 Airline Hgwy., LLC	MEX Fuels SW LLC
4408 S. I-10 Service Road LLC	MEX Fuels SW-LA LLC
4520 Jefferson Highway LLC	MEX Fuels SW-OK LLC
4662 GDD LLC	MEX North Alabama, LLC
4915 Westbank Expwy LLC	MEX RE Holdings LLC
4940 Groom Road, L.L.C.	MEX RE-NE LLC
5310 Flannery Road, LLC	MEX RE-NE-IN LLC
798 Jean Lafitte, L.L.C.	MEX RE-NE-NJ LLC
8692 River Road, LLC	MEX RE-NE-NY LLC
9410 Greenwell Springs, LLC	MEX RE-NE-NY-LI LLC
Adelphi Transport, LLC	MEX RE-NE-OH LLC
Alabama Terminal Property, LLC	MEX RE-NE-PA LLC
Avondale Brothers No 128 LLC	MEX RE-NW LLC
Avondale Investments, L.L.C.	MEX RE-NW-IA
B&T Petroleum LLC	MEX RE-NW-KS LLC
Brothers Belle Chasse, L.L.C.	MEX RE-NW-MN
Brothers Carol Sue, LLC	MEX RE-NW-MO
Brothers Expressway, Inc.	MEX RE-NW-ND LLC
Brothers I-10 Service Road, Inc.	MEX RE-NW-WI LLC
Brothers Petroleum, L.L.C.	MEX RE-SE LLC
Brothers Stonebridge, Inc.	MEX RE-SE-AL LLC
Brothers Terry Parkway, Inc.	MEX RE-SE-FL-LLC
Consolidated HR Services LLC	MEX RE-SE-GA LLC
Crowder Brothers, LLC	MEX RE-SE-MS LLC
Exxon General Degaulle, LLC	MEX RE-SE-NC LLC
Gause Operation, L.L.C.	MEX RE-SW LLC
Jamie Boulevard, LLC	MEX RE-SW-AR LLC
Lapalco Brothers No. 125, LLC	MEX RE-SW-LA LLC
Madison Auto Truck Plaza and Lucky Dollar	MEX RE-SW-OK LLC
Casino, LLC	MEX RE-SW-TX LLC
MEX Fuels LLC	MEX-RE-SE-SC-LLC
MEX Fuels NE LLC	MEX-RE-SE-TN LLC
MEX Fuels NE-IL LLC	Mississippi MEX Company, LLC
	Mountain Express Baking and Coffee Co.

Mountain Express Ethanol Company
 Mountain Express Oil Company
 Mountain Express Oil Company Southeast, LLC
 Newton Brothers, Inc.
 South Claiborne Operation LLC
 Spartan Tank Management LLC
 Star Mountain Express, LLC
 Texas MEX Limited Company, LLC
 Webster P II L.L.C.
 WebsterP L.L.C.
 West Hill Ranch Group LLC
 West Hill Ranch Investors, LLC
 WHRG Retail Ops LLC
 WHRG TC LLC
 WHRG TC-NE LLC
 WHRG TC-NE-PA LLC
 WHRG TC-NW LLC
 WHRG TC-NW-IA LLC
 WHRG TC-NW-KS LLC
 WHRG TC-NW-MO LLC
 WHRG TC-NW-ND LLC
 WHRG TC-NW-WY LLC
 WHRG TC-SE LLC
 WHRG TC-SE-AL LLC
 WHRG TC-SE-SC LLC
 WHRG TC-SW LLC
 WHRG TC-SW-AR LLC
 WHRG TC-SW-LA LLC
 WHRG-LA, LLC
 WHRG-LA2, LLC
 WHRGOPS NE LLC
 WHRGOPS NE-NY LLC
 WHRGOPS NE-NY-LI LLC
 WHRGOPS NE-PA LLC
 WHRGOPS NW LLC
 WHRGOPS NW-IA LLC
 WHRGOPS NW-IA-WIA LLC
 WHRGOPS NW-MI LLC
 WHRGOPS NW-MO LLC
 WHRGOPS NW-MO-NMO LLC
 WHRGOPS NW-WI LLC
 WHRGOPS NW-WI-NWI LLC
 WHRGOPS SE LLC
 WHRGOPS SE-AL-NORTH LLC
 WHRGOPS SE-SC LLC
 WHRGOPS SE-TN LLC

WHRGOPS SE-TN-WTN LLC
 WHRGOPS SW LLC
 WHRGOPS SW-AR LLC
 WHRGOPS SW-AR-NWAR LLC
 WHRGOPS SW-OK LLC
 WHRGOPS SW-OK-OKC LLC
 WHRGOPS SW-TX LLC
 WHRGOPS SW-TX-DALLAS LLC
 WHRGOPS SW-TX-STX LLC
 WHRGOPS NW-KS LCC
 WHRGOPS SE-MS LLC
 WHRGOPS SE-MS-JACKSON LLC

Directors & Officers

Craig Barbarosh
 Dustin Martin
 Lamar Frady
 Lawrence Perkins
 Turjo Wadud

Professionals

Alvarez and Marsal
 BDO USA LLP
 FTI Consulting, Inc.
 Grant Thornton LLP
 Kirkland & Ellis LLP
 Pachulski Stang Ziehl & Jones LLP
 Raymond James & Associates, Inc.

Secured Parties

BancorpSouth Bank
 BB&T Commercial Equipment Capital
 Cary Oil Co., Inc.
 CT Corporation System, Representative
 ExxonMobil Corp.
 First Commonwealth Equipment Finance
 Hancock Whitney Bank
 IberiaBank, as Administrative Agent
 Navitas Credit Corp.
 NEPA Trading & Investments, LLC
 Sinclair Oil LLC
 Sumitomo Mitsui Finance and Leasing Co., Ltd.
 TCF National Bank
 United Community Bank

Top Unsecured Creditors

AFN ABSPROP001 LLC c
Andrew Distributing Company
Anthem Blue Cross Blue Shield
ARG 1 CBHGNJ001, LLC et al
Aron Palmer
D&R USA Enterprises
CBE, Inc
Chevron
Coca-Cola Bottling Co
Core-Mark AR
Crescent Crown Distributing
Cross Oil Refining & Marketing
DAS Distributors TC
Entergy
Exxon Mobil
Federated Insurance
Flying J-Saratoga-Pilot
Freeway Stores OK LLC
Frito-Lay All
Golden Gallons, LLC
Hunt Refining Company
Imperial Trading Company
JF Acquisition LLC
Ghaleb Hamdan
KeyBank Real Estate Capital
Laura L. Whitman (Deceased)
Marathon Petroleum
Pepsi Beverages
Shell
Sinclair Distributor Services
Southern Eagle Sales & Service, LP
Southern Glazer's Wine and Spirits-LA
Sunoco
TBHC Deliveries, LLC
Total Image Solutions, LLC
Valero
VM Petro Inc.

Lenders

Bank of Hope
Blue Owl
Cadence Bank, N/A/
First Horizon
Hancock Whitney Bank
IBERIABANK, a division of First Horizon Bank

Oak Street
Pinnacle Bank
South State Bank
Synovus Bank
United Community Bank

Ordinary Course Professionals

Accel IP Law, PLLC
Allison U. Rovira, Attorney at Law
Bondurant Mixson & Elmore LLP
Burkhalter Law
Canero Lammers Fadul Acevedo, PLLC
Clifton, Larson, Allen, LLP
Crowley Fleck PLLP
David M. DeClement, Esq., Attorney at Law
GableGotwals
Grant Thornton, LLP
HooverSlovacek LLP
James T. Johnston, Jr., LLC
Leonard L. Levenson & Associates
McCormick | Landry Munoz, PLLC
Nichols, Cauley & Associates, LLC
Parker Poe Adams & Bernstein, LLP
Robison, Curphey & O'Connell
Speedy Inventory, LLC
Wimberley, Lawson, Steckel, Schneider
Young Moore and Henderson, P.A.

Litigation

Aaron Palmer
AFN ABSPROP001, LLC
Anderson O'Neal, LLC
Azhar M. Chaudhary
Douglas E. Berger
Freeman Mathis & Gary LLP
Freeway Stores OK LLC
Gary Freed
Hegel Laurent, Esq.
Joseph V. Dirosa, Jr.
Joshua S. Berger
Richard A. Tonry, II

**Judges & the Office of the US Trustee
for the Southern District of Texas**

Chief Judge Eduardo V. Rodriguez

Judge Christopher M. Lopez

Judge David R. Jones

Judge Jeffrey P. Norman

Judge Marvin Isgur

Alethea Caluza

Alicia Barcomb

Brian Henault

Christopher R. Travis

Christy Simmons

Clarissa Waxton

Glenn Otto

Gwen Smith

Ha Nguyen

Hector Duran

Ivette Gerhard

Jana Whitworth

Jayson B. Ruff

Linda Motton

Luci Johnson-Davis

Millie Aponte Sall

Samantha Chilton

Stephen Statham

Yasmine Rivera

Insurance Companies

ACE American Insurance Company

American Bankers Insurance Company of Florida

Axis Insurance Company

Federated Mutual Insurance Company

Ironshore (Broker)

Jencap Insurance Services, Inc.

Matlack

McGriff Insurance Services, LLC

Mid-Continent Excess & Surplus Insurance
Company

Nautilus Insurance Company

Primary Source Insurance Agency Inc.

Selective Flood Insurance

Trisura Specialty Insurance Company

USI (Broker)

Voyager Indemnity Insurance Company

Wright National Flood Insurance Company